

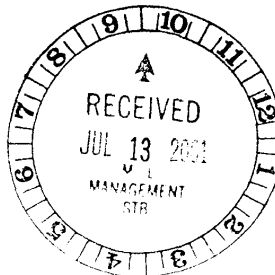


First Union Rail Corporation  
One O'Hare Centre  
6250 River Road, Suite 5000  
Rosemont, IL 60018  
Tel 847 318-7575  
Fax 847 318-7588

VIA UPS NEXT DAY AIR

July 12, 2001

Mr. Vernon E. Williams  
Surface Transportation Board  
1925 K Street, N.W., Room 704  
Washington, DC 20423-0001  
Attn: Recordation of Railroad Equipment



**Re: Memorandum of Lease Agreement**

Dear Mr. Williams:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) originals and two (2) copies of a Memorandum of Lease Agreement, dated August 14, 2000, a secondary document as defined in the Board's Rules for the Recordation of Documents. The enclosed document relates to the Lease Agreement which was duly filed with the Commission under Recordation number 23385.

The names and addresses of the parties to the enclosed document are:

Lessor: First Union Rail Corporation  
One O'Hare Center  
6250 River Road, Suite 5000  
Rosemont, IL 60018

Lessee: Tate & Lyle North American Sugars, Inc  
3900 E. Mexico Ave., Ste. GL 10  
Denver, CO 80210

A description of the railroad equipment covered by the enclosed document is twenty-one (21) 4650 cubic foot covered hopper cars, with gravity pneumatic gates, food grade lining, and 6 round hatches down center line, with car numbers FURX 816002-816089, non-inclusive.


A short summary of the document to appear in the index follows:

Memorandum of Lease between First Union Rail Corporation, Lessor and Tate & Lyle North American Sugars, Inc., Lessee, covering 21 4650 cubic foot covered hopper cars, with gravity pneumatic gates, food grade lining, and 6 round hatches down center line, with car numbers FURX 816002-816089, non-inclusive.

Also enclosed is a check in the amount of \$28.00 payable to the order of the Surface Transportation Board covering the required recordation fee. Kindly return one (1) stamped original of the enclosed document to the undersigned along with the additional copies.

If you have any questions or concerns regarding the above-referenced matter, please feel free to contact me at (847) 384-5342. Thank you for your cooperation in this matter.

Very truly yours,

  
Tiffany Chase-Morrison  
Manager of Documentation

Enclosures  
(TALY002)

RECORDATION NO. 23385-A FILED

JUL 16 '01

3-14 PM

TS

SURFACE TRANSPORTATION BOARD

ASSGN. NO.: TALY002

MEMORANDUM OF LEASE

THIS MEMORANDUM OF LEASE (the "Memorandum") is made and entered into as of this the 14th day of August, 2000, by and between First Union Rail Corporation ("Lessor"), a North Carolina corporation, and Tate & Lyle North American Sugars, Inc. ("Lessee"), a Delaware corporation.

WITNESSETH:

The undersigned Lessor and Lessee have entered into that certain Lease Agreement (the "Lease"), dated as of June 1, 2000, whereby Lessor has agreed to lease to Lessee certain railcars pursuant to Rider No. 2 to the Lease (the "Rider"), as described in more particular on Exhibit A attached hereto, effective August 1, 2000 and subject to the terms, conditions and provisions of the above-mentioned Lease and Rider.

IN WITNESS WHEREOF, the parties hereto have each caused this Memorandum to be duly executed under seal by their respective officers duly authorized as of the date and year first above written.

LESSOR:

FIRST UNION RAIL CORPORATION

ATTEST:

By: Richard E. Seymour  
Name: RICHARD E. SEYMOUR  
Title: Vice President Sales & Marketing

By: J. Morrison  
Name: J. Morrison  
Title: Mgr. Documentation

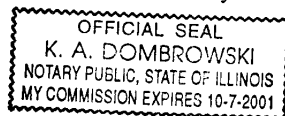
Executed on this 14th day of Aug, 2000.

[CORPORATE SEAL]

STATE OF ILLINOIS  
COUNTY OF COOK

I, K.A. Dombrowski, a Notary Public of the County and State aforesaid, certify that RICHARD E. SEYMOUR personally appeared before me this day and acknowledged his due execution of the foregoing Memorandum of Lease.

WITNESS my hand and official stamp or seal, this 14th day of August, 2000.



K.A. Dombrowski  
Notary Public

My Commission Expires:  
10-7-2001  
(Notary Public)

RECORDATION NO. 23385-A FILED

JUL 16 '01 3-14 PM

SURFACE TRANSPORTATION BOARD

**LESSEE:**

TATE & LYLE NORTH AMERICAN SUGARS, INC.

By: Frank B Bush

Name: FRANK B. BUSH

Title: VICE PRESIDENT

**ATTEST:**

By: N.C. White House

Name: N.C. WHITEHOUSE

Title: M&R-RAIL & INTERMODAL TRANSPORTATION Executed on this 3<sup>rd</sup> day of August, 2000.

[CORPORATE SEAL]

STATE OF Colorado

COUNTY OF Denver

I, Anna Marie Marquez, a Notary Public of the County and State aforesaid, certify that Frank B. Bush personally appeared before me this day and acknowledged his due execution of the foregoing Memorandum of Lease.

WITNESS my hand and official stamp or seal, this 3<sup>rd</sup> day of August, 2000.

Anna Marie Marquez  
Notary Public

Commission Expires:

\_\_\_\_\_  
(Notary Public)



My Commission Expires 07/05/2004

**EXHIBIT A**  
**to**  
**MEMORANDUM OF LEASE**

- I.      NUMBER OF CARS:            Twenty-one (21)
- II.      DESCRIPTION OF CARS:    4650 cu.ft. Covered Hoppers, gravity pneumatic gates, food grade lining,  
6 round hatches down center line, loading to 268,000 pounds, ACF built
- III.     CAR NUMBERS:
- |             |             |
|-------------|-------------|
| FURX 816002 | FURX 816040 |
| FURX 816003 | FURX 816043 |
| FURX 816005 | FURX 816044 |
| FURX 816006 | FURX 816048 |
| FURX 816007 | FURX 816059 |
| FURX 816011 | FURX 816060 |
| FURX 816020 | FURX 816062 |
| FURX 816021 | FURX 816078 |
| FURX 816026 | FURX 816079 |
| FURX 816036 | FURX 816089 |
| FURX 816037 |             |